

**DEVITT SPELLMAN BARRETT, LLP**

ATTORNEYS AND COUNSELLORS AT LAW

50 Route 111

Smithtown, New York 11787

Phone: (631) 724-8833

Fax: (631) 724-8010

Email: [info@devittspellmanlaw.com](mailto:info@devittspellmanlaw.com)

WILLIAM J. BARRETT  
KEVIN M. SPELLMAN  
JELTJE de JONG  
JOHN M. DENBY  
FRANCIS J. TIERNEY  
DAVID S. PALLAI  
DAVID H. ARNTSEN  
KENNETH M. SEIDELL  
NICHOLAS M. BRINO  
STEPHAN D. TRACE

JOHN M. SHIELDS  
ANNE C. LEAHEY

KELLY E. WRIGHT  
CHARLES W. BORGHARDT  
JOSHUA S. SHTEIERMAN  
DANIEL L. ADAMS  
BRIAN J. McCALL  
JESSE D. RUTTER

Of Counsel

THOMAS J. SPELLMAN, JR.  
STEFANIE AFFRONTI  
DEBORAH C. ZACHARY  
EILEEN M. O'NEILL  
ROGER E. SIEGEL  
EMMANUEL KOSSARIS

Retired

JOSEPH P. DEVITT

April 28, 2014

Honorable Shelley C. Chapman  
United States District Judge, Courtroom 621  
One Bowling Green  
New York, New York 10004

Re: Claim No. 7000243  
Creditor: Kieran, Michael Dennis  
Liquidation of Business of  
Lehman Brothers, Inc. ("LBI")  
Case No. 08-01420 (SCC) SIPA

Dear Judge Chapman:

Please be advised that we are the attorneys for creditor, Michael Dennis Kiernan. We write to inform the court, that with respect to the instant matter, Mr. Kiernan will be withdrawing his claim, bearing number 7000243.

Please be advised, however, that Mr. Kiernan's withdrawal of this claim does not constitute an waiver of any other claims asserted against Lehman Brothers Inc., Lehman Brothers Holdings, et al., or specifically Claim No. 25502 in the bankruptcy proceeding captioned In re Lehman Brother Holdings, et al., Case No. 08-1355 (JMP). Furthermore, Mr. Kiernan's withdrawal of Claim No. 7000243 is being made independent of the trustee's proposed reason for disallowance, contained within his correspondence dated April 9, 2014, of which Mr. Kiernan entirely refutes.

Thank you for your attention to this matter and the courtesies extended herein.

Yours truly,

DEVITT SPELLMAN BARRETT, LLP

/S/

Thomas J. Spellman, Jr.

CC: Hughes Hubbard & Reed LLP  
One Battery Park Plaza  
New York, New York 10004  
Attn: Meaghan C. Gragg, Esq.

Securities Investor Protection Corporation  
805 Fifteenth Street, N.W. Suite 800  
Washington, DC 20005  
Attn: Kenneth J. Caputo, Esq.

Weil Gotshal & Manges LLP  
767 Fifth Avenue  
New York, New York 10153  
Attn: Maurice Horwitz, Esq.  
Attn: Lori R. Fife, Esq.

Michael Dennis Kiernan  
12 Elmwood Road  
Deer park, NY 11729